

**Illinois Department of Revenue
Regulations**

Title 86 Part 511 Section 511.160 Net or Single Metering

TITLE 86: REVENUE

**PART 511
ELECTRICITY EXCISE TAX LAW**

Section 511.160 Net or Single Metering

Regardless of whether taxpayers who purchase electricity or electric service and also generate their own electricity, which is put back into their delivering suppliers' electricity distribution systems, use either Single Meters (Dual-Flow Meters) or Separate Meters (Single-Flow Meters), the basis of the tax is on the amount of electricity delivered for use. These types of meters are defined as follows:

- a) Single Meters (Dual-Flow Meters). These types of meters allow electricity to flow in both ways through the meter (electricity received by the taxpayer and electricity the taxpayer has put back into the delivering supplier's electricity distribution system) and the meter provides a reading only of the net result.
- b) Separate Meters (Single-Flow Meters). Separate or Single-Flow Meters are used to keep track of both the electricity received by the taxpayer from the delivering supplier and the amount returned by the taxpayer to the delivering supplier's electricity distribution system.